INDEX

The Management Accountant

Volume 19 (Year 1984), Nos. 1—12 (January to December)

SUBJECT INDEX

I Editorial

II Communique from the President and other Communiques

III Feature

IV Current

V Accountants' Perspectives

VI Practitioners' Forum

VII For Students

VIII Tax Scene

IX Legal Notes

X Accounting Standards, Exposure Drafts etc.

XI Other Departments

XII Miscellaneous

AUTHOR INDEX

Supplement to The Management Accountant, December 1984

I EDITORIAL

Month	Title	Page No.
January	Safeguarding Consumer Interest	1
February	Management Accounting : Towards a more Operative Framework	59
March	The Central Budget	119
April	Prospects for Public Sector Undertakings	173
May	The Inflationary Crunch and After	247
June	On Human Dynamics and Man Management	299
July	In Sickness and in Health	349
September	Meet the Industry Year : The New Focus	521
October	Tax Structure and the Economy	589
November	Health of the Economy : Managing in Better	635
December	Darkness at Noon	717

II COMMUNIQUE FROM THE PRESIDENT AND OTHER COMMUNIQUES

January	Communique from the President	2
February	Communique from the President	60
March	Communique from the President	121
April	Communique from the President	175
May	Communique from the President	249
June	Communique from the President	301
July	Communique from the President	350
August	Communique from the President	424
September	Communique from the President	522
October	Communique from the President	590
November	Communique from the President	636
August	Our New President	422
August	Our New Vice President	423
September	From Our Chairman, Journal Committee	524

Month	Title	Author	Page No.
	III FEATURE		
October	A Look at the American Accounting Standards Overload Issue	—Dennis L. Knutson & Henry Wichmann	593
August	Air Pollution Cries for Remedy	—Kamal Ghosh Roy	445
September	CPP or CCA Bridging the gap between Economists' Concept of Income and Accountants' Concept of Income	—Nirmal Kumar Dutta	527
July	Cost-Distortion under Inflationary Conditions	—B. D. Vora	353
March	Decision Making under Conditions of uncertainty	—S. C. Bardia & M. K. Bardia	126
October	Estimation of Cost of Fuel in a Dairy	—R. Rajagopalan & Sj. Phansalkar	598
December	Farm Planning & Budgeting	—Dr. A. Mukhopadhyay	725
May	Human Resources Accounting	—S. Balalsubramanian	251
September	Impact of Debt Equity Ratio on Profitability : An Exploratory Study of Chemical Industry	—Peddina Mohan Rao	531
June	Inventory Valuation Principles : Some Notable Deviations with Special Reference to Public Sector Undertakings	—J. L. Gupta	305
August	Irwing Fisher's Concept of Velocity of Money and the Transactionary Motive at Macro-Level in the Management of Flow of Money	—Dr. K. Hanumanthappa & V. P. Bhat	442
February	Phenomenon of Timing Difference	—P. S. Gopalariskhnan	62
January	Plough back of Profits	—Ramesh C. Kapoor	5
December	Prediction of Financial Performance	—Dr. B. H. Desai & Dr. A. C. Brahmbhat	723
January	Project Evaluation	—N. Balasubramaniuim	7
June	Sickness in Industry—How to Avoid it	—M. V. Ratnam	308
November	Testing Modigliani-Miller's Dividend Valuation Model in Indian Context—A Case Study of 327 Joint Stock Companies	—Dr. R. M. Srivastava	641
February	Theory Building in Management Accounting	—Adolf J. H. Enthoven	65

IV CURRENT

Month	Title	Author	Page No.
August	Corporate Strategic Appraisal through Social Cost Benefit Analysis (SCBA)	—Satyabadi Misra	447
March	Corporate Planning and Role of Management Accountant	—S. Ranganathan	130
August	Cost Estimate through Ridge Regression	—V. Gopalakrishnan	451
January	Decision Support Systems for improved decisions	—Gadis J. Dillon	11
December	Determination of Equity Prices in India	—Dr. Bal Krishan	728
September	Financial Structure and long term Solvency : Inter Firm Comparison (A Case Study)	—Dr. Bhairab H. Desai	535
July	Inflation and Control of Repair and Maintenance Cost in Sugar Industry : An Analytical Approach to Budgeting	—R. K. Mishra	358
January	Introduction of Management Audit in the State Financial Corporation	—Ashok Haldia	15
November	New Tax Audit Report Rules	—V. Rama Rao	643
May	Optimum Capital Structure	—Mrinal Datta	258
September	Performance of Central Enterprises : An Appraisal	—P. K. Ghosh	540
October	Policy Orientation of Dividends In Indian Industry	—Dr. S. Kumar & P. K. Khurana	605
June	Productivity and Profitability in Cement Industry	—Dr. S. L. Lalwani	310
December	Refining the Measurement of Capital Employed	—Hem Chandra	731
October	Risk Consideration in Determing the Level of Short-term Financing	—R. K. Lele & R. S. Pradhan	602
April	Tax Effect on Capital Expenditure Decision of an Expansion Proposal	—T. P. Ghosh	185
June	Viewpoint of Non-Management Users on Inflation Accounting and Reporting	—L. S. Porwal	312
May	What is Business Environment	—Sampat Mukherjee	256
February	Working Capital Policy— Developing an Analytical Model	—H. L. Agrawal	68

Month	Title	Author	Page No.
	V ACCOUNTANTS PERSPECTIVES		
December	A Practical Derivative in Calculation of Internal Rate of Return on Investment	—Asim Kr. Basu	734
August	Action Research and Industrial Sickness : A Role Relegated ?	—K. R. Ravindra	454
October	Audit of EDP Based Accounts : Computer Asisted Audit Techniques	—Venkatesh, A. V.	608
September	CRIT : A Project Scheduling Programme	—M. Uppakayya	543
June	Evolution of Cost Accounting Enterprises in Socialist Economies	—S. K. Sanyal	318
January	Hemispheric Thinking and Decision Making : The Issue of Rationality	—Dr. R. C. Bhatia	28
April	Impact of Financial Leverage on EPS & Risk Characteristic Analysis from Published Financial Statements : A Case Study	—U. K. Mallik	178
May	Importance of Motivation for Productivity	—Raj Kumar	260
August	Intensified Budgetary Control in relation to Inflation	—S. N. Bandyopadhyay	453
April	Internal Transfer Pricing	—Dr. P. L. Joshi	181
March	Management Control for improving Marketing Performance	—Dr. B. M. Bhadada	139
February	Relativity in Creative Scientific Management	—V. P. Bhat & S. Sivaramakrishnan	73
May	Revaluation of Fixed Assets—Why ?	—Naresh Jand	262
January	Three Dimensional Integrated Accounting System	—P. K. Chakraborty	29
March	Towards Internationalisation of Accounting Standards	—Dr. M. L. Sharma	136
July	Scope and Purpose of Propriety Audit	—P. V. Rathnam & R. A. P. Rao	363
February	Signals from Receivables : A Methodological Inquest	—Bimalendu Mukherjee	70
July	Spare Parts for Equipment : Timing of Purchase	-S. Ananthan	366

Month	Title	Author	Page No.
June	The Investor's Guide	—V. Rama Rao	316
	VI PRACTITIONERS' FORUM		
September	Auditors Qualified Report	—V. Rama Rao	555
July	Cost Control in Coal Mining Industry	—S. Das Gupta	378
August	Cost Reduction—Practical Cases	—T. V. T. Chari	456
February	Costing in a Briquetting Plant	—S. Kareemullah	77
March	Experience in Nursing a Sick Unit	—R. Srinivasan	144
November	Lease Vs. Borrowing	—Dr. B. P. Rao & K. Seetharama Murthy	649
October	High Management Control : Its Fields and Techniques in a Cotton Textile Mill Unit	—Dr. B. M. Bhadada	614
March	Planning and Control in Nationalised Road Passenger Transport Undertakings in Punjab, Haryana & Himachal Pradesh	—Dr. Bidhi Chand	141
January	Prediction of Financial Performance : A Case Study	—B. H. Desai	31
September	Queries from Company Law Board	—	553
February	Tax Planning Through Dealers/ Stockists Trust	—N. Krishnamurthy	75
	VII FOR STUDENTS		
November	Allocated Fixed Costs, Segmented Reporting and Relevant Costs— How are they related ?	—Emeka Ofobike	646
October	Applicability of EOQ Formula in Government Departments	—S. Ananthan	610
April	A Keynote on Simplex Technique of Solving Linear Programming Problems	—S. C. Acharyya	189
December	Break Even Point under Risk	—T. Mallikarjunappa	736
February	Discounted Cash Flow Technique— A Powerful Tool in Investment Analysis	—S. Ananthanarayanan	79
September	Financing and Working Capital	—Dr. K. C. Goel	551
April	Human Resource Accounting	—S. Sornakaleeswaran	188

Month	Title	Author	Page No.
July	Materials Productivity	—N. Krishnamoorthy	373
June	Modification of Suggested Answer of a Question of Final Examination, December 1982	—S. C. Acharyya	329
June	Notes on Inventory and Replacement Models	—S. C. Acharyya	321
July	Notes on Quantitative Techniques : Few Corrections	—S. C. Acharyya	371
February	Notes on Quantitative Techniques	—S. C. Acharyya	81
August	Operating Performance Reporting to Top Management	—H. K. Varma	458
August	Organisation Development— The Crying Need	—Kalyansri Dasgupta	464
March	Optimum Debt Alternative : A Statistical Decision Theory Approach	—Dr. B. H. Desai & Dr. A. C. Brahmbhatt	134
July	Presentation of Information to Management : M.B.E./R.B.E. Principals	—N. Majumder	367
January	Probability : A Nine Square Approach	—Ashok K. Bohra	17
September	Production, Productivity and Cost Effectiveness	—Sampat Mukherjee	547
May	Role of First Line Supervisors in Industry	—Dr. Kishan Kumar	265
April	Success in the ICWA Examination	—Sanjay Kallapur	186
October	The Art and Science of a Feasibility Report	—Basab Ray	612
August	Trimming Power Costs	—N. G. Deb	466
May	Turning a Cost Centre into a Profit Centre	—Dr. Siddhartha Ganguli	263

VIII TAX SCENE

July	New Business and Income Tax	—Modan Mohan Majhi	375
April	The Populist Finance Bill, 1984	—V. Rama Rao	199

IX LEGAL NOTES

March	A Study on Investment Allowance	—V. D. Datar	146

Month	Title	Author	Page No.
May	Finance Bill 1984	—S. Ananthanarayanan	267
June	Meaning of Plant and Machinery under Tax Act	—S. C. Kamra	322

X ACCOUNTING STANDARDS, EXPOSURE DRAFTS ETC.

February IFAC 3 : Guidelines on Test of Professional Competence*

March MRTP : (Amendment) Bill, 1983

IAS 23 : Capitalisation of Borrowing Costs

May IFAC : News Release

June IFAC : IAG 14
Other Information in Documents Containing Audited Financial Statements

IFAC : IAG 15
Auditing in an EDP environment

IFAC : Re Exposure Draft 16—Events after Balance Sheet Date

IFAC : ED 22
Representation by Management

July IFAC : ED
Charging of Professional Fees and Payment and Receipt of Commission

IFAC : ED
Guidance on Practical Experience

IASC : IAS 24
Related Party Disclosures

August IFAC 4 : Guideline on the Care of knowledge—Professional Subjects

October CAPA : Chronicle August '84

IFAC : ED 23—Going Concern

IFAC : IAG 17—Related Parties

IFAC : 16 — Computer Assisted Audit Techniques

XI OTHER DEPARTMENTS

Examination Results & Examination Review

Including General Observation of Examiners on Performance of Candidates and Best of rankholders merit Certificate-holders.

April (Examination Results, Dec. '83), May (285, 287), October (Examination Results, June '84), November (667, 685), November (Preliminary Examination Results, June '84).

XII MISCELLANEOUS

July ICWAI Training Scheme : An Employers' Guide, 384

August A Resume of Activities of Chapters 1983-84, 507

March *Special Highlights :* Shri Pranab Mukherjee addresses

Conference of Controllers of Accounts—122

Special News Notes (Pre Budget Meet)—120

Highlights on Central Budget—123

April *Special Highlights :*

26th National Convention of Cost and Management Accountants 205

A Resume of Technical Papers 218

Practitioners' Meet and Students' Meet 224

August *Special Highlights :*

New President of the Institute meets the Press 428

ICWAI Delegation visits South East Asian Countries 431

Recommendations of Review Commttee 435

Second V. Basavaraju Memorial Lecture 469

JUDICIAL DECISIONS & LAW CASES

January (34), February (104), March (149), April (201, 203), May (268), June (335), July (381), August (480), October (619), November (651).

INSTITUTE NOTIFICATIONS

January (40), February (103), March (150), April (232), May (266), June (309), July (391), August (468), September (554).

GOVERNMENT NOTIFICATIONS & GOVT. PRESS NOTE

January (41), April (226), August (489), November (CBDT Notification—653)

REGIONS AND CHAPTERS

January (53), February (108), March (163), April (237), May (279), June (342), July (415), August (503), September (581), October (628), Overseas Centre News (631), November (707).

LETTERS

February (113), April (232), May (283), June (345), August (517), September (586), October (633), November (711), December (761)

WORLD OF BOOKS

January (55), February (114), March (168), April (242), June (344), August (515), September (585), October (632), December (759, 765)

SECRETARIES

January (56), February (116), March (169), May (284), July (417), August (518), November (712).

COST ACCOUNTING RECORDS RULES

August Cost Accounting Records (Steel Tubes and Pipes) Rules—490

September Cost Accounting Records (Engineering Industries) Rules—569.

November Cost Accounting Records (Electrical Cables and Conductors) Rules—687,

INTERNATIONAL ACCOUNTING BRIEFS

January (42), April (225), May (274), June (336), July (387), August (479) September (580), October (616).

COACHING NEWS

January (45), February (95), March (159), May (269), June (320), September (554), October (621), November (713).

PROFESSIONAL DEVELOPMENT NEWS & PROGRAMME NEWS

March (156), April (228), May (270), June (330), July (405, 415), August (452, 482), September (560, 561), October (622), December (744).

ECONOMIC INDICATORS AND ECONOMIC EVENTS

November (663, 681), December (753).

EXAMINATION NEWS AND NOTIFICATIONS

May (269), June (304), September (567), October, November, December.

EXAMINATION NEWS & NOTIFICATIONS

March (154), April (233),

INSTITUTE NEWS

January (46), February (107), March (145, 160, 232), May (276, 277), June (314), July (416), November (638, 682).

INTERNATIONAL NEWS

July (392), September (525), October (617), June (CAPA & IFAC News—300, 303).

AUTHOR INDEX

NAME	PAGE NO.
A	
Acharyya, S. C.	81, 189, 321, 329, 371
Agrawal, H. L.	68
Ananthan, S.	366, 610
Ananthanarayanan, S.	79, 267
B	
Balasubramanian, N.	7
Balasubramanian, S.	251
Bandyopadhyay, S. N.	453
Bardia, S. C. & Bardia, M. K.	126
Basu, Asim Kr.	734
Bhadada, Dr. B. M.	139, 614
Bhat, V. P. & Sivaramkrishnan, S.	73
Bhatia, Dr. R. C.	28
Bohra, Ashok K.	17
C	
Chakraborty, P. K.	29
Chand, Dr. Bidhi.	141
Chandra, Hem	731
Chari, T. V. T.	456
D	
Datar, V. D.	146
Dasgupta, K.	464
Das Gupta, S.	378
Datta, Mrinal	258
Deb, N. G.	466
Dasai, Dr. B. H.	31, 535
Desai, B. H. & Brahmbat, Dr. A. C.	134
Dillon, J. Gadis	11
Dutta, Nirmal Kumar	527
E	
Enthoven, Adolf J. H.	65
G	
Ganguli, Dr. Siddhartha	263
Ghosh, T. P.	185
Ghosh, P. K.	540
Ghosh Roy, Kamal	445
Goel, Dr. K. C.	551
Gopalakrishnan, P. S.	62
Gopalakrishnan, V.	451
Gupta, J. L.	305
H	
Haldia, Ashok	15
Hunumanthappa, K. & Bhat, V. P.	442
J	
Jand, Naresh	262
Joshi, Dr. P. L.	181
K	
Kallapur, Sanjay	186
Kamra, S. C.	322
Kapoor, Ramesh C.	5
Kareemullah, S.	77
Knutson Dennis, L. & Wichman Henry	593
Krishan, Dr. Bal	728
Krishnamoorthy, N.	373
Krishnamurthy, N.	75
Kumar, Dr. Kishan	265
Kumar, Raj	260
Kumar, Dr. S. & Khurana, P. K.	605
L	
Lalwani, Dr. S. L.	310
Lele, R. K. & Pradhan, R. S.	602
M	
Majhi, Madan Mohan	375
Majumder, N.	367
Mukherjee, Bimalendu	70
Malik, U. K.	178
Mallikarjunappa, T.	736
Mishra, R. K.	358
Misra, Satyabadi	447
Mukherjee, Sampat	256, 547
Mukhopadhyay, Dr. A.	725
O	
Ofobike, Emeka	646
P	
Porwal, L. S.	312
R	
Rajagopalan, R. & Phansalkar, S. J.	598
Rama Rao, V.	199, 316, 555, 643
Ranganathan, S.	130
Rao, Dr. B. P. & Seetharama Murthy, K.	649
Rao, Peddina Mohan	531
Ratnam, M. V.	308
Rathnam, P. V. & Rao, R. A. P.	363
Rovindra, K. R.	454
Ray, Basab	612

Name	Page No.
S	
Saeed, Dr. K. A.	469
Sanyal, S. K.	318
Sharma, Dr. M. L.	136
Somakaleeswaran, S.	188
Srinivasan, R.	144
Srivastava, Dr. R. M.	641
U	
Uppakayya, M.	543
V	
Varma, H. K.	458
Venkatesh, A. V.	608
Vora, B. D.	353

ADDENDA

COMMUNIQUE FROM THE PRESIDENT AND OTHER COMMUNIQUES

December Communique from the President 718

ACCOUNTING STANDARDS, EXPOSURE DRAFTS ETC.

December IASC : ED 26 -- Accounting for Investment

IASC Handbook Update No. 2
(IAG 16 — Computer Assisted Audit Technique
IAG 17 — Related Parties)

OTHER DEPARTMENTS

Institute Notification — December (721)
International News — December (720, 721)
News — December (720)
Judicial Decisions — December (742)
Regions and Chapters — December (756)